
By: **Chairman, Judiciary Committee (By Request - Departmental -
Comptroller)**

Introduced and read first time: January 29, 2003

Assigned to: Judiciary

A BILL ENTITLED

1 AN ACT concerning

2 **Criminal Law - Sales and Use Tax and Admissions and Amusement Tax**
3 **Offenses - Statute of Limitations**

4 FOR the purpose of extending the time by which certain sales and use tax and
5 admissions and amusement tax offenses must be prosecuted under the criminal
6 laws of the State; and generally relating to the prosecution of sales and use tax
7 and admissions and amusement tax offenses.

8 BY repealing and reenacting, without amendments,
9 Article - Courts and Judicial Proceedings
10 Section 5-106(a)
11 Annotated Code of Maryland
12 (2002 Replacement Volume)

13 BY repealing and reenacting, with amendments,
14 Article - Courts and Judicial Proceedings
15 Section 5-106(l)
16 Annotated Code of Maryland
17 (2002 Replacement Volume)

18 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
19 MARYLAND, That the Laws of Maryland read as follows:

20 **Article - Courts and Judicial Proceedings**

21 5-106.

22 (a) Except as provided by this section, a prosecution for a misdemeanor shall
23 be instituted within 1 year after the offense was committed.

24 (l) A prosecution for an offense arising under the Tax - General Article with
25 respect to the SALES AND USE, ADMISSIONS AND AMUSEMENT, financial institution
26 franchise, income, or motor fuel tax shall be instituted within 3 years after the date
27 on which the offense was committed.

1 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take
2 effect October 1, 2003.